MYSORE CITY MUNICIPALITY.

Notice dated 22nd May 1920.

Notice is hereby given to the inhabitants of the Municipality of the Mysore City, that the City Municipal Council, Mysore, desire to impose the tax defined in the Rules appended in lieu of the existing shop and Oil Mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, City Municipal Council, Mysore.

Rules for the assessment of a tax on professions, arts, trades and callings and on offices and appointments:—

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, arts, trades and callings and on offices and appointments—

I. In these Rules the word 'Person' shall include a firm, company or association.

II. Every person, who within the Mysore City exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

III. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

IV. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than *sixty days* within the City.

V. The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

VI. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

VII. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

VIII. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require,

(1) the owner or occupier of any building or land within the City Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade, calling, office or appointment of every such person,

(2) any employer, or the head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head, or Secretary, as the case may be, is the agent.

IX. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the Council.

X. Notwithstanding any thing in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give *information* of the fact to the President, City Municipal Council.

XI. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of

business, shall, within *thirty days* of such change, give intimation thereof to the President of the City Municipal Council.

XII. The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII and Bye-laws framed under Section 46 (i) of the Municipal Regulation.

XIII. (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

XIV. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, Clause X). Tax on Arts, Professions, Trades and Callings.

CLASS I.

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards:—

	Yearly.
(i) Carrying on business as a Company	
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioners and Commission Agents;	
(iii) Bankers, Money-lenders, Money-changers and Pawnbrokers; ...	
(iv) Editors and Proprietors of Newspapers;	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange;	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents;	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidiyas;	
(viii) Dentists and Veterinary Surgeons;	Rs. 100
(ix) Architects and Civil Engineers;	
(x) Owners and Farmers of Markets and Tollfarmers;	
(xi) Keepers of Hotels, Lodging-Houses, Boarding Houses or Billard-Saloons;	
(xii) Builders and Surveyors;	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds; ...	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers; ...	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages;	
(xvi) Artizans	

CLASS II.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 1,500 a month or upwards ... Rs. 75

CLASS III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 1,000 a month or upwards ... Rs. 50

CLASS IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 500 a month or upwards ... ... Rs. 25

CLASS V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 300 a month or upwards ... ... Rs. 12

CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards ... ... Rs. 8

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 100 a month or upwards ... ... Rs. 4

CLASS VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 50 a month or upwards ... ... Rs. 2

CLASS IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 30 a month or upwards ... ... Rs. 1

Note.—The above classification is subject to the following provisions, namely.

Proviso 1.—No owner of a Cotton-press shall be placed in any class below Class IV.

Proviso 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V.

Proviso 3.—No Abkari Renter (other than a more liquor shop-keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First-grade Pleader, Medical Practioner (other than a Hakim or Vaidiyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Proviso 4.—No Boat-owner, Auctioner, Money-lender, Second-grade Pleader, Vakil, Law-Agent, Owner or Farmer of a Market, Toll-farmer, Keeper of a hotel, lodging-house, boarding house or billard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII.

MYSORE CITY MUNICIPALITY.

True return furnished by.....under the Bye-law framed by the City Municipal Council, Mysore, under Section 48 (*j*) of the Mysore Municipal Regulation as to his liability to Profession tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of party.

Date.....

PROFESSION TAX ASSESSMENT LIST.

Division No.....

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
		Rs. a. p.				Rs. a. p.		Rs. a. p.		

Notice dated 1st June 1920.

Under Section 65, clause (5) of the Municipal Regulation, it is hereby notified that the revised assessment lists of taxes on houses and lands in the City of Mysore, are open to inspection during office hours in the Municipal Office to all the owners or occupiers of properties specified therein or to the agents of such owners. The revised assessment takes effect from the 1st July 1920.

C. SRIKANTESVARA AIYAR,
President, City Municipal Council.

TIRTHAHALLI MUNICIPAL DEBENTURE LOAN.

PROSPECTUS.

Sanctioned by Government in their Order No. R. 5301—L. B. 118-17-7, dated 6th November 1919.

The Government of His Highness the Maharaja of Mysore have, in their order No. 5338-41—L. B. 118-17-4, dated the 23rd October 1918, given their sanction to the construction of a bridge across the Tunga River at Tirthahalli and requested the Chief Engineer in Mysore to prepare a detailed estimate for the work and submit the same for their approval.

2. The construction of the bridge is estimated to cost about 2 lakhs of rupees. The Government have in their order referred to above, sanctioned this amount being met in the following proportions:—

District Board ...	Half the cost.
Municipal Council of Tirthahalli ...	One-fourth of the cost.
Government grant ...	One-fourth of the cost,

and have permitted the Municipal Council of Tirthahalli to raise a loan of their portion of the cost locally by the issue of Debentures.

3. The Municipal Council of Tirthahalli have, in pursuance of the above order, resolved to raise a loan towards their contribution of the estimated cost of the bridge by the issue of Debentures and have accordingly issued this prospectus with the approval and under the authority of the Government of His Highness the Maharaja of Mysore.

4. The Debenture bonds will be for Rs. 50, Rs. 100, and Rs. 1,000 each, redeemable at the expiry of 30 years, from the date of opening the bridge for traffic, and will bear interest at 6 per cent per annum, with effect from the date of payment of the money into the Government Treasury. The interest will be payable half-yearly on the 1st January and 1st July. Debentures of the value of Fifty thousand rupees are now open for subscription by the public including such of the Municipalities as may decide to invest in the same, and applications in the prescribed printed form hereto annexed together with the 1st instalment of not less than 12½ per cent of the amount applied for, may be presented at any Government Treasury in the State. The balance will be called up in instalments of not more than 25 per cent of the amount allotted, spread over two years, at least two months' notice being given before each call. On failure to pay further instalments called for, amounts previously paid up will be liable to be forfeited to the Municipality.

5. Notwithstanding the provisions in the above, the Municipal Council may pay of the whole or any part of the loan at par at any time after ten years beginning with 1st July 1920

and after giving to the debenture holders a notice of six months prior to repayment. The debentures to be thus discharged may be selected by lot or otherwise, as the Municipal Council or the Government may deem fit, and if the present loan is to be discharged by raising another at a cheaper rate of interest, the debenture holders of the present loan shall be given the option to take up shares in the latter, *i. e.*, the loan at a lower rate.

6. A discount of one per cent will be allowed on all amounts remitted or paid into the treasuries in the State within six months from the date of Government sanction on account of all debentures subscribed for before that date.

S. HIRIANNAIYA,
Deputy Commissioner,
Shimoga District.

FORM OF APPLICATION.

To

The President,
Municipal Council,
Tirthahalli.

Through:—

The Treasury Officer,
.....$\frac{\text{Taluk}}{\text{District}}$ Treasury,
.....

Sir,

I request that.....debenture bonds of the value of rupees..... each in the debenture loan raised by the Tirthahalli Municipal Council, for the construction of the bridge across the Tunga River at Tirthahalli, may be registered in my name on the terms mentioned in the prospectus and I herewith remit rupees.....being the first instalment towards the above number of.....debentures.

I undertake to pay the further calls in instalments as specified in the prospectus.

Place..... .....
Date..... ...

Signature of the Subscriber.....
Full name and address of the subscriber .....

Treasury Officer's Certificate.

.....Treasury Officer.